**CIWC EXHIBIT NO. 4.0** 

A, B, C, D, E & G SCHEDULES

STANDARD FILING REQUIREMENTS

FOR

KANKAKEE WATER DIVISION

**CONSUMERS ILLINOIS WATER COMPANY** 

**ILLINOIS COMMERCE COMMISSION** 

## **INDEX**

## CONSUMERS ILLINOIS WATER COMPANY

Kankakee Water Division Rate Case Docket No. 03-0187

	SCHEDULE TITLE	SCHEDULE NUMBER	Sched. <u>PAGE</u>
1	Summary of Standard Information Requirements	A - 1	1 & 2
2	Overall Financial Summary	A - 2	1
3	Computation of Jurisdictional Gross Revenue Conversion Factor	A - 2.1	1
4	Comparison of Present and Proposed Rates	A - 3	1
5	Comparison to Prior Rate Order	A - 4	1
6	Jurisdictional Allocation Summary	A - 5	1 & 2
7 8	Juristictional Rate Base Summary Summary of Utility Adjustments to Rate Base	B - 1 B - 2	1
9	Detailed Adjustments to Rate Base - Reserve for Accum. Dep.	B - 2.1	1
10	Detailed Adjustments to Rate Base - Property Held For Future Use		1
11	Detailed Adjustments to Rate Base - Working Capital	B - 2.3	1
12	Detailed Adjustments to Rate Base - Deferred Income Taxes	B - 2.4	1
13	Comparative Balance Sheet for Prior Five Years and the Test Year	B - 3	1 & 2
14	Summary of Adjustments to Plant in Service	B - 4	1
15	Gross Additions, Retirements and Transfers	B - 5	1 - 3
16	Gains and Losses on Sales of Property	B - 5.1	1
17	Property Merged or Acquired from Other Utilities	B - 5.2	1 & 2
18	Leased Property Included in Rate Base	B - 5.3	1
19	Depreciation Reserve	B - 6	1 - 3
20	Construction Work In Progress	B - 7	1
21	Construction Work In Progress - Percent Complete	B - 7.1	1
22	Allowance for Funds Used During Construction	B - 7.2	1
23	Cash Working Capital	B - 8	1
24	Materials and Supplies	B - 8.1	1 & 2
25	Accumulated Deferred Income Taxes	B - 9	1 - 4
26 27	Detailed Listing of Balance Sheet Assets and Liabilities	B - 9.1	1 & 2
27	Deferred Charges	B - 10 B - 11	1
28 29	Property Held for Future Use Included in Rate Base Analysis of Activity in Property Held for Future Use	B - 11	1
30	Customer Deposits	B - 12 B - 13	1
31	Budget Payment Plan Balances	B - 14	1
32	Additions to and Transfers from Customer Advances and CIAC	B - 15	1-4
33	FAS 87 - Pension	B - 87	1
34	Jurisdictional Operating Income Summary	C - 1	1
35	Summary of Utility Proposed Adjustments to Operating Income	C - 2	1
36	Detailed Adjustments to Operating Income - Operating Revenue	C - 2.1	1 & 2
37	Detailed Adjustments to Operating Income - Reg. Comm. Exp.	C - 2.2	1
38	Detailed Adjustments to Operating Income - Bad Debt Expense	C - 2.3	1
39	Detailed Adjustments to Operating Income - Depreciation Expense		1
40	Detailed Adjustments to Operating Income - Income Taxes	C - 2.5	1
41	Sales Statistics	C - 3	1 & 2
42	Comparative Op. Inc. Statements for Prior Years and the Test Year		1 - 4
43	Income Taxes	C - 5	1
44	Consolidated Federal Income Tax Return	C - 5.1	1
45 46	Deferred Income Tax Expense	C - 5.2	1
46 47	Difference between Book and Tax Depreciation	C - 5.3	1
47 48	Interest Synchronization Investment Tax and Job Development Credits	C - 5.4 C - 5.5	1
49	Social and Service Club Membership Dues	C - 6	1 & 2
50	Industry Association Dues	C - 6.1	1 & 2
51	Expenses For Outside Professional Services	C - 6.2	1 & 2
52	Charitable Contributions	C - 7	1-5
53	Demonstration and Selling, Advertising, and Misc. Sales Expense	C - 8	1
54	Civil, Political and Related Activities	C - 9	1 & 2
55	Rate Case Expense	C - 10	1
56	Rate Case Expense Comparisons	C - 10.1	1
	Direct Payroll by Function	C - 11.1	

58	Number of Employees - Actual	C - 11.2a	1 - 8
59	Number of Employees - Authorized	C - 11.2b	1 - 8
60	Employee Benefits	C - 11.3	1 & 2
61	Reconciliation of Est. OH and Clearing Costs with Actual Costs	C - 11.4	1 & 2
62	Depreciation Expense	C - 12	1 & 2
63	Summary of Affiliated Interest Transactions	C - 13	1
64	Operating Leases	C - 14	1
65	Major Maintenance Projects	C - 15	1
66	Uncollectible Expense	C - 16	1
67	Insurance Expense	C - 17	1 & 2
68	Taxes other Than Income Taxes	C - 18	1 & 2
69	Property Taxes	C - 19	1 & 2
70	Local Taxes, Municipal Taxes, and Franchise Taxes	C - 20	1 - 4
71	Miscellaneous General Expenses	C - 21	1
72	Cost Savings Programs	C - 22	1
73	Miscellaneous Operating Revenues	C - 23	1 & 2
74	Legal Expense and Reserves	C - 24	1 & 2
75	Add-On Taxes	C - 25	1
76	Amortization of Deferred Charges	C - 26	1 & 2
77	Competitive Services	C - 31	1
78	Non - Utility Operations	C - 32	1
79	Cost of Capital Summary	D - 1	1 - 4
80	Cost of Short-term Debt	D - 2	1 - 5
81	Embedded Cost of Long-term Debt	D - 3	1 - 4
82	Embedded Cost of Preferred Stock	D - 4	1
83	Common Equity Issuance Expenses	D - 5	1
84	Cost of Common Equity Workpapers	D - 6	1
85	Comparative Financial Data	D - 7	1 & 2
86	Security Quality Ratings	D - 8	1
87	Income Statement	D - 9	1
88	Balance Sheet	D - 10	1
89	Statement of Cash Flows	D - 11	1 & 3
90	Retained Earnings	D - 12	
91	Comparison of Prior Forecasts to Actual Data - Prior Three Years	G - 1	1 - 4
92	Statement from the Independent Certified Public Accountant	G - 2	1
93	Statement on Assumptions Used in the Forecast	G - 3	1
94	Statement on Accounting Treatment	G - 4	1
95 00	Assumptions Used in the Forecast	G - 5	1
96 07	Inflation	G - 6	1
97 98	Proration of Accumulated Deferred Income Taxes	G - 7 G - 8	1 1 - 6
90 99	Actual Gross Add. and Retire. Compared to Original Budget Comparison of Budgeted Non-Payroll Expense to Actual		
100		G - 9 G - 10	1 - 6 1 - 8
100	Budgeted Payroll Expense Budgeted Number of Employees	G - 10 G - 11	1 - 12
101	Forecasted Property Taxes	G - 12	1 & 2
102	Comparison of Actual Fin. Results to Original Approved Forecast	G - 12	1 - 20
103	Companson of Actual I III. Results to Original Approved I orecast	0-13	1 - 20
104	SUPPORTING WORKPAPERS:		
105	Jurisdictional Allocation Summary Workpaper	WP - A5	1 - 3
107	Jurisdictional Rate Base Summary	WP - B1	1
107	Allowance for Funds Used During Construction	WP - B7.2	1
100	Cash Working Capital	WP - B8	1
110	Detailed Listing of Balance Sheet Assets and Liabilities - Rate Base	WP - B9.1	1
111	Detailed Jurisdictional Operating Income Summary	WP - C1	1
112	Taxes other Than Income Taxes	WP - C18	1 & 2
113	Monthly Balances for Common Equity	WP - D1	1
114	Comparison of Budgeted Non-Payroll Expense to Actual	WP - G9	1
115	Budgeted Payroll Expense	WP - G10	1 - 4
-	• Profes	<del>-</del>	•